



**STATE BOARD OF EQUALIZATION
STAFF LEGISLATIVE BILL ANALYSIS (SHORT FORM)**

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| Date Amended: | 04/27/99 | Bill Number: | SB 230 |
| Tax: | Smog Impact Fee | Author: | Johannessen, et al |
| Board Position: | | Related Bills: | |

COMMENTS:

The amendments contained in this version of the bill simply change the effective date to July 1, 2000.

This bill would still repeal Chapter 3.3 (commencing with Section 6261) of Part 1 of Division 2 of the Sales and Use Tax Law which contains all the smog impact fee provisions. Specifically, Section 6262 imposes a smog impact fee of \$300 on a 1975 or subsequent model year gasoline-powered motor vehicle or a 1980 or subsequent model year diesel-powered motor vehicle which was last registered outside California, unless the vehicle has been certified by the State Air Resources Board for sale in California in accordance with Chapter 2 (commencing with Section 43100) of Part 5 of Division 26 of the Health and Safety Code.

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This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.